



GUIDELINES ON REGISTRATION INTO ICPAK MEMBERSHIP

SEPTEMBER 2018

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ABBREVIATIONS

CPA	-	Certified Public Accountant
CPD	-	Continuous Professional Development
CPWE	-	Credit for Prior Work Experience
FAQ	-	Foreign Accountancy Qualification
ICPAK	-	Institute of Certified Public Accountants of Kenya
ICPAR	-	Institute of Certified Public Accountants of Rwanda
ICPAU	-	Institute of Certified Public Accountants of Uganda
IES	-	International Education Standard
IESBA	-	International Ethics Standards Board for Accountants
IFAC	-	International Federation of Accountants
KASNEB	-	Kenya Accountants and Secretaries National Examination Board
NBAA	-	National Board of Accountants and Auditors (Tanzania)
NSSF	-	National Social Security Fund
PAYE	-	Pay as you Earn
RQAC	-	Registration and Quality Assurance Committee
VAT	-	Value Added Tax

BACKGROUND INFORMATION

The Institute of Certified Public Accountants of Kenya (ICPAK) is the statutory body of accountants established under the Accountants Act of 1978, and repealed under the Accountants Act Number 15 of 2008 and amended through the Finance Act, 2018. The Institute is mandated to develop and regulate the Accountancy Profession in Kenya. It is also a member of the International Federation of Accountants (IFAC), the global umbrella body for the accountancy profession.

MANDATE OF REGISTRATION AND QUALITY ASSURANCE COMMITTEE

The RQA Committee draws its mandate from the Accountants Act as amended through the Finance Act, 2018 and includes the following;

- Receive, consider and approve applications for registration as a Trainee Accountant, Accountant and grant of Practicing Certificates and Annual Licenses in accordance with the provisions of the Act;
- Monitor compliance with professional quality assurance and other standards published by the Council for observance by the members of the Institute;
- Prescribe regulations to govern quality assurance programs, including actions necessary to rectify deviations from published standards;
- Where appropriate and based on the results of a quality assurance review, recommend to the Council that a member's conduct be referred for inquiry under section 32; and
- Advise the Council on matters pertaining to professional and other standards necessary for the achievement of quality assurance.

1.0 Registration as an Associate Member

Requirements

A person is eligible to be registered as an Associate member once he/she graduates with the CPA qualification administered by KASNEB prior to acquisition of 3 years relevant practical monitored experience as defined by International Education Standards 5. For any other qualification other than that of KASNEB will have to be approved by the RQA Committee.

1.1 Commencement of the Program

The Associate program commenced in 2011 on pilot basis and rolled on full scale basis beginning 1st July 2012.

1.2 Approved Training Duration

The Practical training and work experience gained within an Authorized Training Employer should be for a minimum period of 3 years. This term may be extended for an extra 3 years during which the Associate will be expected to acquire the requisite 3 years term and transit to full membership. At the expiry of 6 years those who will not have transited shall have their membership cancelled.

1.3 Deferring the Practical Work Experience

An Associate can defer the work experience in the course of the 3 years term referred to in 1.3 for a maximum period of 3 years failure to which the previous experience acquired will be forfeited.

1.4 Credit for Prior Work Experience or (CPWE)

Recognition will be given against the practical experience requirements for ICPAK Associate membership on the basis of appropriate work experience gained before the commencement of a training agreement but within an ICPAK approved training environment.

1.5 Authorized Training Employer

This is a person, firm, body or undertaking authorized by these regulations to provide approved training to Trainee Accountants and Associate Members of ICPAK. Appendix 1 provides detailed guidelines on how to accredit an Employer.

1.6 Training Agreement

An agreement made between an Authorised Training Employer and a candidate for membership in which both parties acknowledge their mutual commitment to provide an effective period of approved training and a proper contribution to the work of the Authorised Training Employer.

1.7 Content of the Practical Experience

An Associate will be required to acquire 5 key skills as part of his professional development during the 3 years period including: -

- i. Ethics and professionalism
- ii. Personal effectiveness
- iii. Technical and functional expertise
- iv. Business awareness
- v. Professional judgement

The Associate Member will be expected to complete monthly logs to be signed off by the supervisor /authorized training employer indicating the work done during the month and the skills acquired. This electronic log is to be submitted quarterly to ICPAK.

An Associate will be admitted to ordinary membership of ICPAK after successful completion of the 3 years monitored relevant practical experience.

1.8 Transition to Full Membership

Any applicant transiting from Associate category to full member will require to;

1. Be up to date with annual subscription,
2. Submit evidence of the applicant's experiences earned (a minimum of Three (3) years in accounting/audit area or other accounting related areas) so as to be verified before admission into full membership.

The associate member will be required to pay the full membership fee as approved by Council less their initial membership fee paid (these amounts excludes annual subscriptions) since they will have already been registered as associate members. In the subsequent years the member will be required to pay annual subscription at the full member's rate.

The associate membership number will be used by the applicants when applying for full membership, the number will be "retired" as the new one for the full membership is assigned. The Associate number will subsequently be linked to the full membership number.

Going forward the member will be required to use the full membership number issued. In addition, the member will enjoy the benefits of full membership and will be subjected to the compliance requirements for a full member.

Deregistration:

Membership under this category will be allowed a maximum of six (6) years after which members will be deregistered unless they transit into full membership. Associate Membership is tenable for a maximum of six (6)

years after which a member forfeits his/her associate membership status unless he/she transits into full membership.

2.0 Registration as an Ordinary member

A person shall become eligible to become a full member of ICPAK if S/he meets the following: -

- i. Is a CPA graduate and has acquired 3 years relevant practical experience in accounting and finance as envisaged by International Education Standard (I.E.S) 5.
- ii. Is a member of the East Africa Institutes of CPAs (the ICPAU, the NBAA, ICPAR) as supported via a valid Mutual Recognition Agreement OR
- iii. Is a member of a professional body, other than that listed above, which has been approved by the Registration and Quality Assurance Committee for Pathways to Membership purposes; having gained membership of that body through its normal education and training route incorporating the 3 years practical experience; be compliant with their home body's Continuing Professional Development regulations; provide references as required and pay such fees as required;

2.1 Pre and Post Qualification Experience

The 3 years practical experience can either be pre or post qualification but pre-qualification experience must be assessed before it is approved for inclusion as part of the 3 years requisite experience.

2.2 Foreign Accountancy Qualification (FAQ)

A person holding foreign accountancy qualification becomes eligible to be registered as a member of ICPAK, if the Institution awarding the qualification has a memorandum of agreement with ICPAK.

The person will then be required to;

- Apply for exemption from ICPAK by Filling the FAQ form and paying exemption fee.
- Apply for exemption by the Examination Board (KASNEB) at the request of the Institute
- Sit for two CPA papers, Advanced Taxation and Company Law.

3.0 Practicing Certificate

A person is eligible for grant of practising certificate if he meets the following conditions: -

- Is a full Member of ICPAK for the last 2 years
- Has acquired **5 years' experience** performing external audit work monitored by a holder of a valid practising certificate who has been holding the practicing certificate for a period of not less than 6 years.
- Have obtained 40 CPD hours, in accordance with ICPAK's CPD Guidelines, in the year prior to the application for a Practicing Certificate.
- Is in good standing in regard to subscription and disciplinary
 - Obtain professional indemnity insurance - PII.
- Foreign nationals should possess valid work permits.
- In case of a partnership or LLP there shall be a valid partnership deed or registration as per the LLP Act, respectively.

3.1 Name of the Firm

Members who wish to set up a practice shall first confirm with the Institute of Certified Public Accountants of Kenya (ICPAK) on the use of the firm's name.

The name of the firm shall be consistent with the dignity of the profession and shall not be misleading. The use of generic names is discouraged.

By- Law Number 36 provides guidance on the names to use and it states:

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The practising firm's name must not include any name other than any of the following:

- i. The names of existing partner or partners
- ii. The names of former partner or partners.
- iii. The names of the existing or former partners of a firm with which a member becomes associated.
- iv. Abbreviations of the names of the existing or former partner or partners.
- v. Any other name that may be approved by Council

The headed paper of every firm shall bear the names of each partner at the firm.

For registration name under LLP, this shall follow the LLP requirements as approved by the Council.

3.2 Competence Requirements

Audit practitioners require specialist knowledge and skills in order to carry out the assurance function. Audit practitioners should develop skills in applying the following professional skills in an audit environment: identifying and solving problems; undertaking appropriate technical research; working in teams effectively; gathering and evaluating evidence; presenting, discussing, and defending views effectively through formal, informal, written, and spoken communication.

Audit practitioners must develop professional skills at an advanced level in an audit environment in the following areas: applying relevant audit standards and guidance; evaluating applications of relevant financial reporting standards; demonstrating capacity for inquiry, abstract logical

thought, and critical analysis; demonstrating professional skepticism; applying professional judgment; and withstanding and resolving conflicts.

Before applying for a practicing certificate, an accountant should complete a period of relevant practical experience (at least Five (5) years). This period should be long enough and intensive enough to permit them to demonstrate that they have acquired the necessary professional knowledge; professional skills; and professional values, ethics, and attitudes. A substantial proportion of the period of practical experience should be in the area of audit of historical financial information. The required audit experience should be obtained with an organization that can provide suitable audit experience under the guidance of an engagement partner.

3.3 Continuing Obligations

A registered practitioner shall continue to meet the requirements of these Guidelines. In doing so a Registered Practitioner shall:

- a. Cooperate with the Institute and its Committees.
- b. Comply with the requirements of the Institute's Audit Monitoring Programme
- c. As soon as practicable, inform the Institute of any change in the name of the firm, addresses of the firm's office, names and addresses of the firm's practitioners.
- d. Behave with integrity in all professional and business relationships.
- e. Accept or perform work which they are competent to do unless outside help is obtained.
- f. Maintain professional knowledge and skill at a level required to ensure that work is performed diligently and in accordance with the applicable technical and professional standards.

- g. Demonstrate competence in: leadership responsibility for audit quality; formation of conclusions on compliance with applicable independence requirements; acceptance and continuation of client relationships; assignment of engagement teams; direction, supervision and performance of audit; consultation, review and discussion of work performed; and development of the audit report.
- h. Respect the confidentiality of information acquired as a result of professional work and not to disclose any such information unless there is a legal or professional right or duty to disclose nor use it for personal advantage.
- i. In case of a sole proprietorship, appoint an Interim Manager in accordance with Section 45 of the Accountants Act, Number 15 of 2008.
- j. Meet Continuous Professional Development (CPD) requirement and file the CPD returns periodically.
- k. Devote reasonable time to the practice.
- l. In the case of a partnership, have at least one of the partners as a full-time practitioner.

Audit firms should ensure that the senior members of their engagement teams obtain qualification as members of ICPAK, and maintain professional competence through appropriate Continuing Professional Development.

A registered practitioner shall not practice in more than one firm. Practice in more than one firm may be professionally offensive and increase the risk of conflicts of interest.

3.4 Part Time Practice

The Institute discourages practitioners from running an audit practice on a part-time basis. The professional demands of running an audit practice require the practitioner to provide continuous supervision and review of engagements.

An applicant for a practicing certificate who is engaged in full-time employment shall be required to provide a letter of no-objection from their present employer.

3.5 Expiry of an Application

If within two years a member does not fulfil all the requirements to be granted a practicing certificate, then his/her application will be considered expired and the member shall forfeit his/her application fee and will be required to start a fresh application process.

4.0 Relevant Practical Experience

4.1 Pre and Post Qualification Experience

Relevant external audit experience for purposes of getting authority to practice should be acquired post qualification. I.e. after getting 3 years pre-qualification experience to become an ordinary member.

4.2 How Current

Relevant external audit experience for purposes of getting authority to practice should not be more than **5 years old** from the date of submitting the application form. Experience acquired prior to the 5 years cut-off date will be subjected to further vetting and the applicant may be required to attend refresher trainings on areas found to be weak OR gain additional exposure in external audit work for periods to be determined by the RQA Committee.

4.3 Setting Up Office Premises

The practitioner's office premises shall be well maintained with a professional appearance.

Whatever office options one chooses, the following need to be considered:

- a. That the firm has sufficient office space for its staff, a reception area for the guests, a meeting place, and sufficient space for storage of the working files.
- b. A firm has a sign post at its offices that best describes it. Where it is sole practitioner the description shall be 'Certified Public Accountant' and where it is a Partnership, the description shall be 'Certified Public Accountants.'

4.4 Equipment

The firm's office premises shall be appropriately furnished and equipped.

Basics to be considered shall include:

- A suitable desk and chair for a practitioner.
- Desks and chairs for the staff.
- Desks and chairs for visitors in the reception area.
- Filing cabinets.
- Conference table and chairs for a meeting area.
- Secretary or receptionist desk and chair.
- Computer(s), software and stand(s).
- Telephone(s) and answering machine or service.
- Reference library.

4.5 Staffing

Determining staffing is one of the most critical elements in an audit firm.

In making staffing decisions, the following shall be considered:

- a. Can you handle all aspects of the business yourself?
- b. Is it the best use of your time to be answering phones, scheduling appointments, sending correspondence and handling general office duties, as well as professional services?
- c. Do you offer a competitive salary and benefits package to attract and retain quality staff?

Other considerations include but are not limited to the following:

- i. A firm shall keep information about its staff in separate staff/personal files. Such files shall contain information like:
 - a. The employee's application letter and curriculum vitae,
 - b. Employee's photographs,
 - c. Copies of the employee's academic papers,
 - d. The employee's appointment or rejection papers,
 - e. Background verification/reference letters,
 - f. Leave requests,
 - g. Training records,
 - h. Performance appraisal forms,
 - i. Disciplinary records,
 - j. Other personal details like; next of kin, place of residence, map to residence,
 - k. Termination/resignation letter among others.
- ii. The firm shall provide an employment contract to its employees. This shall clearly spell out the nature of the relationship, including but not limited to the following:
 - a. Full names and addresses of the parties to the contract.
 - b. The date on which the employment contract began.
 - c. The title of the employee's job.
 - d. The place where the employee's duties are to be performed.

- e. The wages to be paid, the means by which they will be calculated, the timing of the payment and deductions to be made.
- f. The rates of any overtime pay applicable to the employee.
- g. The employee's normal hours of work.
- h. Conditions relating to incapacity for work due to sickness or injury, including
 - provisions for sick pay, provision for sick leave, etc.
- i. The number of days of annual leave to which the employee is entitled and their
 - entitlement to pay during such leave.
- j. Provision for maternity/paternity leave.
- k. Length of notice prior to termination of the contract.
- iii. The firm shall have a technical training programme for its staff.
- iv. The firm shall have an independence, integrity, confidentiality and ethical
 - confirmation arrangement to be completed by the staff periodically.
- v. The firm shall provide for workman's compensation for its employees.
- vi. The firm shall have a disciplinary code/policy.

4.6 Literature

Employees are required to be familiar with the applicable Professional Standards which clearly prescribe ethical and other requirements for professional accountants. The literature a firm must be up-to-date. This shall include but not limited to the following:

- a. International Auditing, Assurance, and Ethics Pronouncements.
- b. International Financial Reporting Standards.
- c. International Public Sector Accounting Standards.

- d. International Financial Reporting Standards for Small and Medium-sized Entities.
- e. The IESBA/IFAC Code of Ethics.
- f. A full set of the Laws of Kenya
- g. The Constitution of the Republic of Kenya
- h. An Audit Manual.
- i. A Quality Control Manual.
- j. A Human Resource Manual.
- k. Internet facilities.
- l. Professional journals.
- m. Subscription to the Kenya Gazette

4.7 Quality Control Procedures

A firm shall have well documented quality control procedures and policies addressing areas of:

- a. Leadership responsibilities for quality within the firm.
- b. Ethical requirements.
- c. Acceptance and continuance of client relationships and specific engagements.
- d. Human resources.
- e. Engagement performances.
- f. Monitoring.

The policies and procedures shall be updated to ensure that they continue to be relevant and complete. The policies and procedures shall be communicated to the firm's personnel regularly.

4.8 Compliance with Statutory Requirements

It is incumbent upon members who are in practice to have the requisite knowledge and to comply with all the ethical and statutory requirements.

The statutory enactments and the subsidiary legislations shall be referred to consistently.

Generally, members shall keep themselves informed of current laws and applicable legislation relevant to their practice and work and in particular relevant to a specific type of engagement. The firm shall;

- a. Comply with the relevant legislations regarding its activities.
- b. The firm shall make PAYE, NSSF and VAT returns and deductions, as appropriate.
- c. Pay other taxes on timely basis.

4.9 Professional Indemnity Insurance

As an audit practitioner today, Professional Indemnity insurance is critical. Lawsuits are a fact of life in the business and professional world. Auditors need to protect their practice and personal assets against legal liability resulting from errors or omissions occurring during the provision of professional services.

The audit practitioner must assess the level of insurance cover that is appropriate for their business activities, taking into account their clients' specific requirements and also the potential risks associated with their specific clients and specific assignments. They should record the reasons for the level and type of cover selected, and inform their clients of this information.

An audit practitioner must ensure that they hold cover, which is adequate to address their practices' risk profile. The higher the number of public interest clients, the higher the risk profile of the firm.

No practitioner will be licensed without demonstrating that (s)he holds a current and valid cover for Professional Insurance Indemnity (PII).

Practitioners may also be required to confirm that they have actively assessed the risks and potential cover needed and recorded this assessment for review.

4.10 Temporary Membership

The RQA Committee may propose to Council for the award or withdrawal of temporary membership of ICPAK to applicants deserving such membership/withdrawal on a case to case basis. Such recommendations shall be made in line with Section 26 (2) of the Accountants Act, No. 15 of 2008.

1. An organization shall be approved as an Authorized Training Employer only if and so long as:

- it nominates a Qualified Person Responsible for Training who satisfies the requirements of regulation 2;
- it initially and periodically thereafter satisfies the Committee that it can meet the conditions and expectations of the Training Standards and such other conditions as the Committee may from time-to-time determine;

4.11 Listing of Firms

If the LLP guideline above is considered and approved, it follows then that the LLP firms and other CPA firms shall need to be listed

The Accountants Act No. 15 section 19 as highlighted below requires that CPA Firms shall be listed by the Institute.

Section 19 of the Accountants Act, CAP531S, states that practising as an accountant (1) Subject to this section, a person practises as an accountant for the purposes of the Act if, in consideration of remuneration

or other benefits received or to be received, and whether by himself or in partnership with any other person, such person—

(a) engages in the practice of accountancy or holds himself out to the public as a person entitled to do so;

(b) offers to perform or performs services involving the auditing or verification of financial transactions, books, accounts or records;

(c) offers to perform or performs services involving the verification or certification of financial accounts and related statements; or

(d) engages in any practice, or performs or offers to perform any services, which may be prescribed. (2) A salaried employee of the Government, a local authority or of any other person does not practise as an accountant by reason only of doing, in his capacity as such employee, any of the acts referred to in subsection (1). (3) An advocate, a Certified Public Secretary or a person authorised to do so by or under any written law, does not practise as an accountant by reason only of carrying on the work of a tax consultant or a tax advisor.

A person who wishes to practise as an accountant shall be required to be a member of ICPAK, hold a valid practising Certificate, an annual licence and have the name and style of his / her practice listed with the Institute in addition to registration with business name and the same and posted on the Institute website as practicing firms.

Beginning 1st day of January 2019, all practising members shall be required to have the names and styles of their practices listed with the institute by paying the prescribed fee ranging from KSh 10,000 – KSh 100,000 as indicated below in addition to applying and paying for an individual annual licence fee of KSh 10,000 per member.

It should further be noted that no Firm or Partner will be licensed without a valid Professional Insurance Indemnity (PII).

The table below provides the scale of fees payable for the listing of firms based on the number of Partners per Firm and the type of the listing;

No of Partners	Fees based on Turnover p.a. – Firm registered under Business Names Act		Fees based on Turnover p.a. LLP Firm	
	Below KSh 1 Million	Over KSh 1 Million	Below KSh 1 Million	Over KSh 1 Million
1	KSh 10,000	KSh 20,000	N/A	N/A
2 – 5	KSh 30,000	KSh 50,000	KSh 30,000	KSh 50,000
More than 5	KSh 50,000	KSh 100,000	KSh 100,000	KSh 200,000

For the purpose of any clarification regarding the approval and registration of proposed LLPs and listing of firms with ICPAK, the requests can be sent to the Chief Executive Officer (CEO).

APPENDIX 1-ACCREDITATION GUIDELINES

The Qualified Person Responsible for Training nominated under regulation 1 shall:

- be an employee of a body agreed by the RQA Committee
- hold an appropriate managerial position within the Authorised Training Employer;
- comply with the conditions and expectations set by the Training Standards;
- have access to an ICPAK member.

The RQA Committee shall:

- give or withhold authority to employers applying to become or to remain Authorised Training Employers;
 - determine the maximum number of associate members that may be based at an Authorised Training Employer at any one time; and
 - impose such conditions, restrictions or barriers on authorisation as the Committee in its absolute discretion considers necessary
- Change in circumstances

The Qualified Person Responsible for Training shall notify the Training and Development department of ICPAK in writing of any material change in his Authorised Training Employer which may affect its ability to meet the Training Standards referred to in regulation 1(b).

An Authorised Training Employer shall notify the training department of ICPAK of the name of any person nominated as Qualified Person Responsible for Training to replace the person previously nominated under regulation 1

The Committee shall thereupon satisfy itself following notification of changes to an Authorised Training Employer that the Authorised Training Employer can continue to satisfy the requirements of regulation 1.

Authorised Training Employers shall promptly notify ICPAK of the following occurrences and shall provide such relevant information as the Committee may require:

- an extension to the period of approved training
- a change to the associate member's training office within the Authorised Training Employer
- the cancellation of the associate member's training agreement or period of approved training pursuant to regulations 18 or 19(a); and
- the start and end dates of any period of suspension.

The Committee may vary or waive the requirements of regulations 1 and 2 in such circumstances as the Committee in its absolute discretion considers acceptable.

An Authorised Training Employer or member or associate member based at an Authorised Training Employer, which or who has been disciplined shall be disqualified from acting as such

Status of adverse decisions pending appeal

An adverse decision made under regulations, shall remain in abeyance until:

- the period for giving notice of appeal has expired; and

- in the event that notice of appeal is given, until the Appeal Committee has communicated its decision in writing, to the appellant.

Training Agreement/Period of Approved Training

A training agreement which was in force immediately prior to the date on which these regulations took effect shall be deemed to be a training agreement or period of approved training as now defined in these regulations.

The training agreement shall contain requisite clauses at the insistence of ICPAK which may not be altered or removed save with the consent of the Committee.

An Authorised Training Employer must advise the Training and Development department of ICPAK on any amendment to the non-mandatory clauses of a training agreement within 28 days of such amendment. Any alterations must meet the conditions as defined in these regulations.

A training agreement shall be executed on or before the date on which approved training is to commence.

ICPAK may at any time request a copy of the training agreement between the associate member and the Authorised Training Employer and the Authorised Training Employer must provide such copy within 15 working days.

The training office specified in the training agreement may be changed with the consent of the Associate concerned to another training office of the same Authorised Training Employer. The associate member shall not unreasonably withhold consent to the change.

Subject to the provisions of regulations 21, 24 and 25:

- a training agreement shall be suspended if an order to that effect is made by the Disciplinary Committee.
- a training agreement shall be suspended due to the associate member's absence because of:
 - maternity leave;
 - prolonged illness may deem the suspension to have commenced from the onset of such illness;
 - any other circumstances that the Committee in its absolute discretion considers acceptable.
- a training agreement which commenced during the placement of a associate member undertaking a sandwich course shall be deemed to be suspended from the date on which such placement or placements end until the date of the associate member's resumption of approved training following the completion of that course.

A training agreement shall be cancelled in the following circumstances

- by mutual agreement between the parties thereto; or
- by one party giving written notice to the other in accordance with the relevant clause in the training agreement.

A training agreement shall be automatically cancelled:

- when the employment by the Authorised Training Employer of the associate member named in the training agreement is ended in circumstances where continuity of employment is not preserved under current legislation; or
- with effect from a date which shall be determined by the Committee, if the Authorised Training Employer ceases to be authorised under regulation 1; or
- if the associate member is declared unfit to become a member by the Disciplinary Committee.

No period at an Authorised Training Employer or other approved training environment in which the associate member received less than 65 days Technical Work Experience shall count as approved training.

An associate member whose previous training agreement was cancelled under professional misconduct or was automatically cancelled, shall normally be permitted to enter a further training agreement or period of approved training provided:

- the associate member's suitability to resume approved training has previously been confirmed to the Committee by the Associates' last Authorised Training Employer; and save that the Committee may waive this regulation in such circumstances as the Committee, in its absolute discretion, considers to be acceptable.

An associate member whose previous training agreement or period of approved training was automatically cancelled and shall not be permitted to enter a further training agreement.

A associate member who resumes approved training under regulation 22 shall complete a further period of approved training which, when combined with the associate member's previous period(s) of approved training, shall satisfy the requirements.

If there has been a period of more than two years in aggregate since the associate member first commenced approved training in which:

- the current training agreement was suspended; or

- the associate member was not receiving approved training due to the suspension and/or cancellation of a previous training agreement or period of approved training

the associate member will be required to complete such additional period of approved training under a training agreement and with such Technical Work Experience as the Committee shall from time to time determine.

Powers of variation

The Committee shall have the power to vary or waive the above regulations with approval from Council.

Signed Date

.....

Member

Countersigned

Signed Date

.....

Convenor of Committee